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Fig. 2

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Fig. 3

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226 230		First Name: MI: Last Name Robert B Gibson III	s's First Name: MI:	1040X 1040X+A Employer Relmb:	Trans Rate \$: \$6,792 W High/Low \$: \$10,548	High/Low Ship Info IRS Mailing Addresses State Ma	Print Attachments Print Actuals Sheets	(Algeciras	\$94.00 (Lajas <madrid>, Spain</madrid>					\$94.00 (Gilbraltar <tangier>, Moroc</tangier>	(Port Every	\$38.00 (Houston, Texas)	Total Ext. Meals:	77	Print Actuals City List View Sallor Schedule	
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Fig. 4

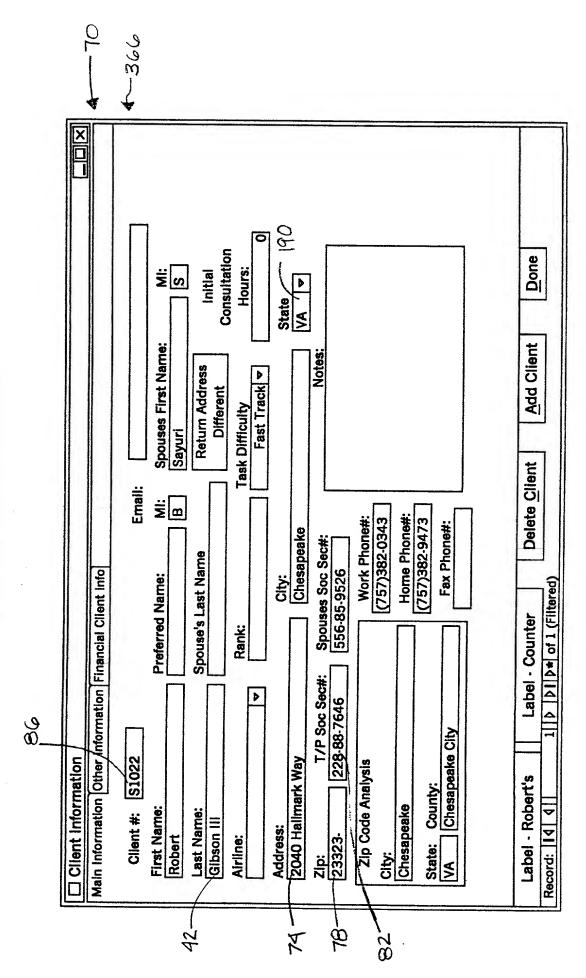


Fig. 5

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190 /94	tes: Table	State/Name	Alaska /	Alabama	Arkansas	Arizona	California	Colorado	Connecticut	Dist. of Columbia	Delaware	Florida	Georgia	Hawaii	lowa	Idaho	Illinois	Indiana	Kansas	Kentucky	Louisiana	Massachusetts	4   1
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Fig. 6

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9 Oakland   Ca   1.0 Montheray   Ca   1.0 Montheray   Ca   Franco   1.1 Parish   Ca   Franco   Ca   Carramy   Ca   Carramy   Ca   Carramy   Ca   Ca   Ca   Ca   Ca   Ca   Ca   C	8	New York	¥		
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Fig. 6A

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	Latitude	162 N57*05.5'	N56*18.6'	N30°21.9'	N40*39.2'	N32*24.6'	N05*15.3'	N35*02.5'	N45*27.1	N22*22.3'	N09*00.3	N31*31.9	N16*45.3'	N05*35.7"	N28*56.5'	N31°36.6'	N40°58.7	N39*27.4"	N36*59.0'	N08*58.6'	N31*58.3'	N51*52.9'	246 534.56 9'
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	AirportName	Aalborg	Tirstrup	Abadan Inti	Allentown	Abilene Municipal	Port Bouet	Albuquerque inti	Aberdeen Municipal	Abu Simbel	Abuja International	Dougherty County	Juan Alvarez Inti	Kotoka	Lanzarote	Waco Municipal	Arcata	Atlantic City Inti	Incirtik	Bole	Amman Civil	Adak Island Ns	Adelaide
/	/ Location /	Aalborg, Denmark	Aarhus, Denmark	Abadan, Iran	Allentown, Pa	Abilene, Texas	Abidjan, Ivory Coast	Albuquerque, Nm	Aberdeen, Sd	Abu Simbel, Egypt	Abuja, Nigeria	Albany, Ga	Acapulco, Mexico	Accra, Ghana	Lanzarote, Spain	Waco, Texas	Arcata/eureka, Ca	Atlantic City, Nj	Adana, Turkey	Addis Ababa, ethiopia	Amman, Jordan	Adak Island, Alaska	Adelaide, Australia
	Airport Identifier	NIS	AAR	OIAA	ABE	ABI	DIII	ABQ	ABR	ABS	ABV	ABY	MMAA	DGAA		ACT	ACV		20 LTAF	21 HAAB		23 ADK	24 AAAD
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Fig. 7

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Fig. 8

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·		EstAddress /	P.O. Box 8318	P.O. Box 1219	P.O. Box 510000	P.O. Box 54030	P.O. Box 371999	P.O. Box 105900	P.O. Box 970006	P.O. Box 7422	P.O. Box 970001	P.O. Box 162			
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Fig. 9

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			Name2			State Income Tax					Ben Franklin Station					lowa Depart of Revenue & Finance				Kansas Department of Revenue		Department of Revenue		4
	061	StateServiceCenters: Table	Name	No State Return	Alabama Income Tax	DFA	Arizona Dept of Revenue	Franchise Tax Board	Colorado Dept of Revenue	DRS	Dept of Finance & Revenue	Delaware Division of Revenue	Florida Dept of Revenue	Georgia Income Tax Division	Hawail Dept of Taxation	Income Tax Processing	Idaho State Tax Commission	Illinois Dept of Taxation	Indiana Dept of Revenue	Kansas Income Tax	Kentucky Revenue Cabinet	LA Department of Taxation	MA Department of Revenue	1  P  P  D*  of 50
178	*	☐ StateService(	StateID	<b>→</b> ₩ <b>∀</b>	∰   ¥F	∰ AR	₩ AZ	ჯე	83 Ж	∰  CT	DC ∰	<b>⊞</b> DE	₩ FL	₩ GA	н≋	₩.	<b>O</b> I <b></b> ∰	# IF	N X	∰ KS	∰ KY	<b>Y</b>	∰ WA	

Fig. 10

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3 /202	9	CITY	Holtsville	Holtsville	Adjuntas	Aguada	Aguadilla	Aguadilla	Aguadilla	Maricao	Anasco	Angeles	Arecibo	Arecibo	Arecibo	Bajadero	Barceloneta	Boqueron	Cabo Rojo	Penuelas	Camuy	Adjuntas	128817
194 78	ZIPCODE/: Table	ZIP / STATE	00501 NY	00544 NY	00601 PR	00602 PR	00603 PR	00604 PR	00605 PR	00606 PR	00610 PR	00611 PR	00612 PR	00613 PR	00614 PR	00616 PR	00617 PR	00622 PR	00623 PR	00624 PR	00627 PR	00631 PR	Record:   4    12
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Fig. 11

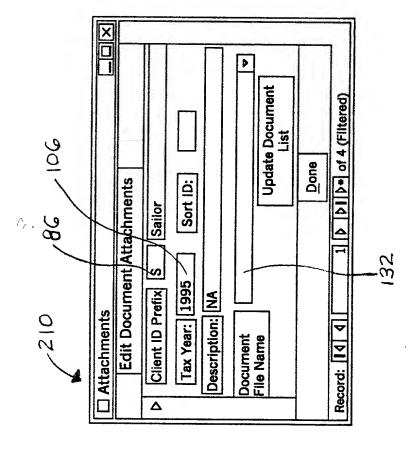


Fig. 12

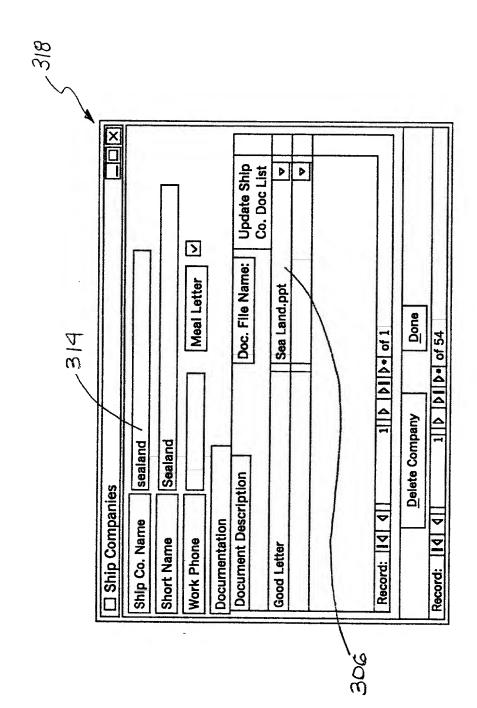


Fig 13

MealRatePercent/: Table	/: Table	
TaxYear /	MealRatePercent /	
	20	
1994	50	
1995	20	
1996	20	
1997	20	
1998	92	
1999	25	
2000	09	
2001	09	
2002	65	
2003	65	
2004	70	
2005	70	
2006	75	
2007	75	
2008	08	
2009	08	
	0	

Fig 14

8048 8048 8048 8048 8048 8048 8048 8048		1274	142					
Date         City Rate Code         Notes         Sailing Sch Ten           0 02/21/1998         3773         48           0 08/14/1999         8048         0           0 08/15/1999         8048         0           0 08/15/1999         8048         0           0 08/15/1999         8048         0           0 08/19/1999         8048         0           0 08/22/1999         8048         0           0 08/22/1999         8048         0           0 08/22/1999         8048         0           0 08/22/1999         8048         0           0 08/22/1999         8048         0           0 08/22/1999         8048         0           0 08/25/1999         8048         0           0 08/26/1999         8048         0           0 08/28/1999         8048         0           0 08/29/1999         8048         0           0 08/20/1999         8048         0           0 08/20/1999         8048         0           0 08/20/1999         8048         0           0 08/20/1999         8048         0           0 08/20/1999         8048         0           0	Table /							12
8048     0       5496     0       3159     0	pNameCod		City Rate Code	Notes	Sailing Sch Ten	11	1 - 0	ᆀ
8048       90       6       6       6       7       7       8048       8048       8048       8048       8049       8049       8049       8049       8049       8049       8049       8049       8040       8040       8040       8040       8040       8040       8040       8040       8040       8040       8040	7	02/21/1	3773		6		The control of the co	1
8048       90       5496       6       6       6       6       6       7       8048       8048       8048       8049       6       6       6       6       6       6       6       6       7       6       7       8       8       9       6       6       6       7       8       8       <	4	120 08/14/1999	8048		0	15	3 5	-
08/16/1999         8048         0           08/17/1999         8048         0           08/17/1999         8048         0           08/19/1999         8048         0           08/20/1999         8048         0           08/21/1999         8048         0           08/21/1999         8048         0           08/21/1999         8048         0           08/22/1999         8048         0           08/21/1999         8048         0           08/26/1999         8048         0           08/26/1999         8048         0           08/26/1999         8048         0           08/26/1999         8048         0           08/29/1999         8048         0           08/29/1999         8048         0           08/29/1999         8048         0           08/29/1999         8048         0           08/29/1999         8048         0           08/29/1999         8048         0           08/29/1999         8048         0           08/29/1999         8048         0           08/29/1999         8048         0 <td< td=""><td>4</td><td>120 08/15/1999</td><td>8048</td><td></td><td></td><td>] [2</td><td></td><td>-</td></td<>	4	120 08/15/1999	8048			] [2		-
8048       8048       8048       8048       8048       8048       8048       8048       8048       8048       8048       8048       8048       8048       8048       8048       8048       8048       8048       60       8048       8048       8048       6       6       7       7       10 <td>4</td> <td>120 08/16/1999</td> <td>8048</td> <td></td> <td></td> <td>] [2</td> <td></td> <td>_</td>	4	120 08/16/1999	8048			] [2		_
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8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       5496     0       3159     0	4	20 08/18/1999	8048					_
8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       5496     0       3159     0	4	20 08/19/1999				] [5		
8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       5496     0       3159     0	4	20 08/20/1999				3 5	][	
8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       5496     0       3159     0	4	20 08/21/1999				0 5	][	
8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       5496     0       3159     0	4	20 08/22/1999				1 2		
8048     0       8048     0       8048     0       8048     0       8048     0       8048     0       5496     0       3159     0	4	20 08/23/1999	8048		0	12		
8048     0       8048     0       8048     0       8048     0       8048     0       5496     0       3159     0	4	20 08/24/1999	8048				3 <b> </b> C	_
8048 8048 8048 8048 0 5496 3159 0	4	20 08/25/1999	8048			3 5		
8048 8048 8048 648 8048 9159 9159	4.	08/26/19	8048		0 0	3 5		
8048 8048 648 5496 3159 0	4.	20 08/27/1999	8048		0	12		
8048 8048 5496 3159 0	4.	20 08/28/1999	8048				][	
8048 5496 3159 0	4.	20 08/29/1999	8048			1 5		
3159	4.	20 08/30/1999	8048			3 5	][	
3159	42	08/31/19	5496			3 5	][	
	42	05/06/19	3159		o c	0	3 5	
	1288171 N	N N N 1 2 1 2001 -						D
	14.11/100.31	/	<b>P</b>				4	Ī

Fig. 15

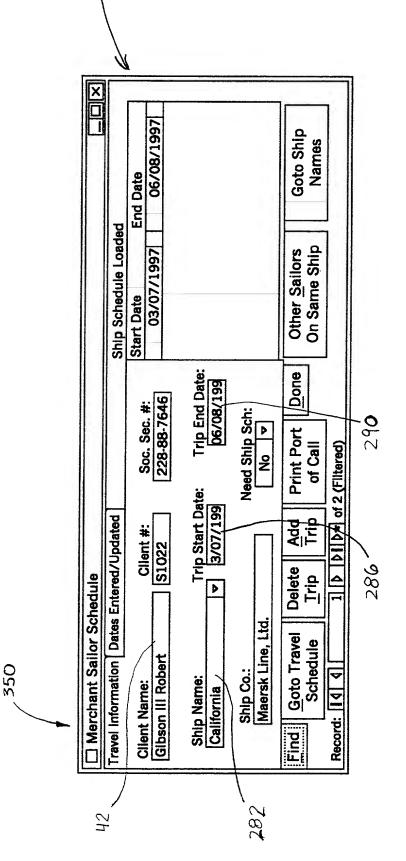


Fig. 16

agert, gleich, geleich, weiter, ist ist, gleich, erweit, gleich, geleich, g

73.4

Fig. 17

42

Actual Transportation High/Low Ship Info IRS Mailing Addresses State Mailing Addresses Ship Sch. Sallor Day Check Robert's Counter Project Label . Label Goto 278 346 370 Social Security Number: 094-40-8230 Social Security Number No Meal Reduction **□** 55% View Sallor Schedule | Print Sallor Schedule 6892-08-680 4 Need Sch. W High/Low \$: \$16,001 0 0 0 0 Days Diff. 290 Spouse's Last Name: 1040X+A Employer Reimb: 66/6/9 12/31/99 10/20/99 1/11/99 Trip End Date: Last Name: Distenfeld 286 1/1/99 8/12/99 12/23/99 3/30/99 Trip Start Date: Actual \$: \$16,285 W Trans Rate \$: \$6,672 Print Actuals City List Ë Print Meal Spouse's First Name: Rate Andrea 1040X President Kennedy President Adams President Adams First Name: **President Polk** Sidney Ship Name: ☐ Supporting Schedules 162 1040X+A Q P # of Days: 1040X Client# \$1121 Year: 1999 338 <u>8</u>

Fig. 18

		X	4				_		_	Ι													I	_
) (1)	9000		/ ShipCoDocFileName	matson.ppt	Brusco Tug & Barge.ppt		Crowley Maritime.ppt	Sea Land.ppt	49 Transportation Inc.ppt	Western Towboat Co.ppt	Osprey Acomarit Ship Magmt.ppt	Transportation Cable Ship Co.ppt	Ensco Marine Transport.ppt	Ocean Ships Inc.ppt	Mormac Marine Transport.ppt	Int'l Marine Carriers.ppt		Ocean Chemical Transport.ppt	American Overseas Marine.ppt					4
			ShipCoDocPageNumb						1					1	-	-	-	-	1					
			ShipCoDocNumb																					
•	305	/	DocDesc	Ĝ	5 Good Letter		Good Letter	1 Good Letter	8 Good Letter	9 Good Letter	12 Good Letter	13 Good Letter	18 Good Letter	20 Good Letter	22 Good Letter	23 Good Letter	24 Good Letter	31 Good Letter	Good Letter	Just Kevin Best	10 NO Letter	11 NO Letter	14 NO Letter	1
Ø		elde	ShipColD	4	5	9	7	1	8	6	12	13	18	20	22	23	24	31	25	21	10	11	14	1
298	¥	] ShipCoDocs: Table	ShipCoDocID	1	2	B	4	S	9	7	8	6	10	11	12	13	14	15	16	17	19	20	21	Record:   4  4
				Δ																				æ

Fig. 19

	× □ □	4				1	ı																
302 330		ShipEmail								The state of the s													
787		ShipColD		41	41	41			4			-	-							<b>F</b>			
326		Ship Name /	400 Diamond Shoals	/ukon	402 Tippicanoe	403 Rappahannock	405 Beaver State	406 Charter Boats	407 Kaimoku	ellus	409 Argonaut	Pride	411 Motivator	/alue	413 USNS Gordon	414 Charleston	416 test ship 2	417 Oversean Marilyn	418 Cape Diamond	419 OOCL Innovation	420 Enterprise (Farrell)	421 Pathfinder	338   \bar{\bar{\bar{\bar{\bar{\bar{\bar{
322	Ship Names : Table	ShipNameCode	1 004	401 Yukon	402 T	403 F	405 B	406 C	407 K	408 Tellus	4 604	410 Pride	411 N	412 Value	413 U	414 C	416 to	417 0	418 C	419	420 E	421 P	
	□ Shi		<b>:</b> *:	**	***	: <b>:</b> ::	<b>::</b> ::	<b>:</b> **	<b>:</b> ₩:	<b>:</b>	**	**	i <b>X</b> i	: <b>:</b> ::	<b>:</b>	:#:	:#:	**	i#i	i <b>±</b> i	<b>!</b> ₩:	₩	Record: 14

Fig. 20

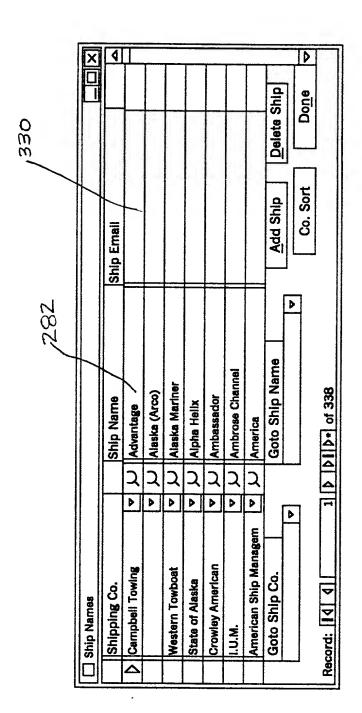


Fig. 21

7
34
1

☐ Sailing Schedule Templates Template ID: AK Hwy BEL (Bellingham/	plates L (Bellingham/Skagway) Goto Template		
Template Info Notes			
Ref. Date:Assumed Date:	Update << >> Cycle Day Schedule: 13		
Notes for Details:		Ship Name:	
City 14.7	Port Days End In Port B	Start Date End Date	4
V Haines <juneau></juneau>	Date         Date         Ports            ▼           √01/2000		
D Sitka	v  /02/2000   /02/2000   1		
	v  /03/2000   /03/2000		
D Bellingham	v   /05/2000   /05/2000   1     1		
Petersburg	V07/2000   V07/2000   1		
Skagway	V08/2000   V08/2000   1   0   M		
D Sitka	v   /09/2000  /09/2000		
Record: [14 4]	1		1
Find	Ship Name Maint. Delete Template	Goto City Rates	
Record:   4  4   1	1		

Fig. 22

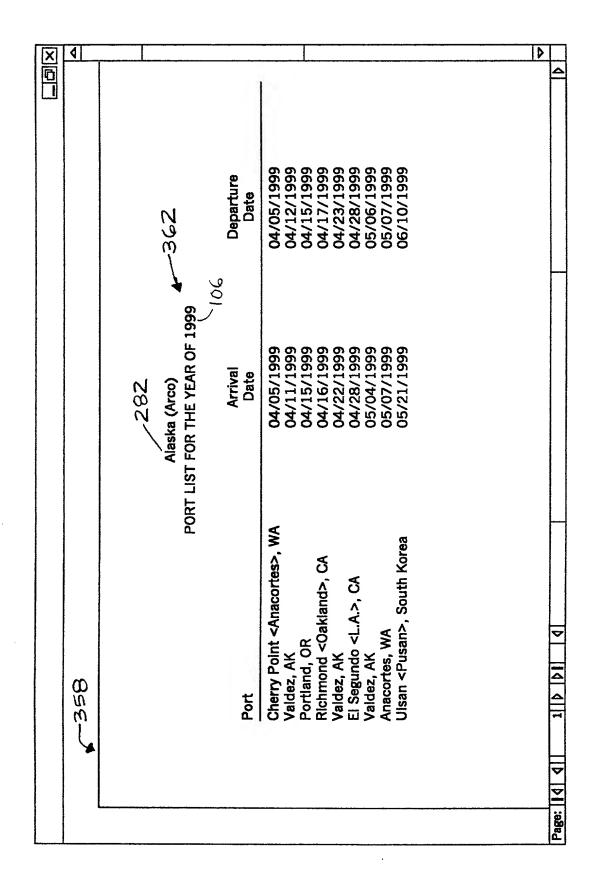


Fig. 23

☐ Assign Projects	jects							× - -	
Project Assignm	signment	Project #:		4276 Find EXISTING Project:	STING	Project:		▲   All	
Client #:	S1121 🔻	Distenfeld, Sidney	Sidney			Tax Year:	2000	Z Z	
Project Name:	Tax Return	E	Þ	Status		Completed V		1	794
Start Date:	3/19/01	Invoice #:	36	3932		Paid: Yes	S Last Task	ask	- ) —
Difficulty: F	Fast Track	File Lo	File Location: File Cabinet	Cabinet		▼ Location Date:		3/19/01	
Travel Status:		▼ Dir.	▼ Dir. Location: Taxdone	xdone		▼ Directory Date:	닏	3/20/01	
Task List Pri	Priority/Notes	Extentions	New Information		Delays	Sailors/Letters	Assignees	988	
]				390					386
Date		Task Result	sult		0	Comments	Done By	4	
10/61/6	Tax Info [	Propped Off by T/P - NO Money	· NO Money				Doreen	Q	
3/19/01	Taxper/Spouse is a SAILOR	e is a SAILOR					Doreen	ا اع	
3/20/01	Everythin	g Loaded Skip to Completed	mpleted				Richard	ا اع	
3/20/01	Most Info	Now Appears to be Aiready Loaded	Aiready Loade	Б			Richard	ュ	
3/20/01	Tax Retur	n Printed & Now Ready to Assemble	ady to Assemb	0			Richard	٦ ٦	
3/20/01	Tax Retur	n Assembled & Ready to Be Signed	dy to Be Signec				George	_ ] 고	
3/20/01	Tax Return We	Tax Return Was OK & Was Signed by Marty	gned by Marty				Marty	T Q	
3/20/01	3/20/01 Return Not Pald For · Waiting for Payment	ld For · Waiting	for Payment				Marty	_ コ	
3/20/01	3/20/01 T/P Will Mail Check & Then Wants Return Mailed	Check & Then V	Vants Return M	pelled			Marty	<b>1</b>	
3/26/01	T/P Sent		all Return				Nancv	<u>&gt;</u> コ	
Record:   4		1 0 0 0	DI D* of 12						
Add NEW Client	W Client	De	Delete Project		Add	Add Project	o X		<del></del>

Fig 24

4	] Assign Projects	ects		_		×
<b>-</b>	Task U	pdate N	Task Update Maintenance	User ID:	Marty OK Red Letter Date Only	ate Only
ask	Task List				7382	2
	Difficulty	Date Created	Client Name / Number	Tax Year	Task	Notes
7	Fast Track	06/28/1999	06/28/1999 Rascon, Martin / S739	1998	Return Now Assembled & Ready to Sign	בו בו
Ŧ	Fast Track	03/01/1999	03/01/1999 Smith Georgean / P615	1998	Return Appears to ve Near Completion	ュ
<u>u.</u>	Fast Track	03/07/2000	03/07/2000 Denman, Jesse / R616	1999	Return Now Signed & Moved to Taxdone*	<u>ء</u>
ű.	Fast Track	11/01/2000	11/01/2000 Thonas, Robert / S1126	1999	Prepare Amended Return ONLY	  ユ
F	Fast Track	11/01/2000	11/01/2000 Thonas, Robert / S1126	1998	Prepare Amended Return ONLY	  ユ
ű	Fast Track	11/01/2000	11/01/2000 Thonas, Robert / S1126	1997	Prepare Amended Return ONLY	<u>\</u>
ŭ.	Fast Track	11/13/2000	11/13/2000 McDonald, Joe / \$1133	1999	Prepare Amended Return ONLY	<u>\</u>
ű	Fast Track	11/13/2000	11/13/2000 McDonald, Joe / S1133	1998	Prepare Amended Return ONLY	  ユ
ĬĔ.	Fast Track	11/13/2000	11/13/2000 McDonald, Joe / S1133	1997	Prepare Amended Return ONLY	<u> </u>
ŭ.	Fast Track	11/15/2000	11/15/2000 Single, George / S797	1997	Prepare Amended Return ONLY	コ コ
正	Fast Track	12/06/2000	12/06/2000 Nem, Klaus / \$1148	1998	Prepare Amended Return ONLY	ا ا
Ľ.	Fast Track	09/15/2000	09/15/2000 Vickery, Oscar / P36	1999	Return Appears to be Near Completion Yes	<u>ک</u>
ŭ.	Fast Track	10/14/2000	10/14/2000 Parry, Ralph / 185	1999	1999 Return Now Signed & Moved to "Taxdone"	コ ス

Fig. 25

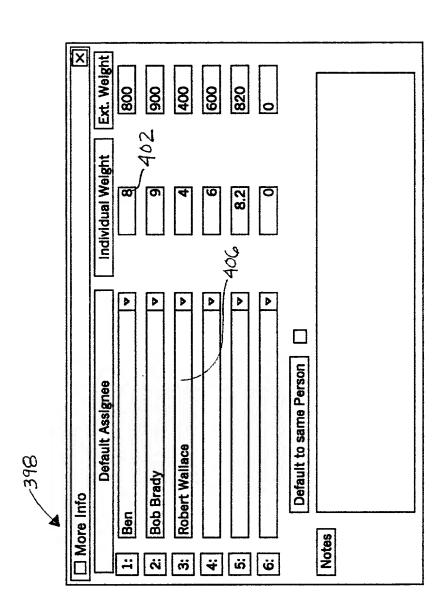


Fig. 26

The state of the s

		782	•		-																		
/418	X I	A VII	1999 W 6661	ı	Last Task	ite: 10/09/2000	Directory Date: 01/24/2001			Done By △	Robert K.	Robert C	Robert C	Robert	ユ	٦	Robert	Robert ン	Robert ン	Marty   ♥			
406 /		14 Find/EXISTING Project:	▼   Tax Year.	Completed •	Paid: Yes	et 🔻 Location Date:	Directory D	Delays Sailors/Letters	390	Comments	Taxpayer lived in Manilla Ro	Pilot Based in Manila Ro	Ro	Ro	2/18 Travel rec'd		Ro	Ro	Ro	W		Add New OK	
A The State			Salomonsen, Jonny	Status	K 15 19	File Location: File Cabinet	Dir. Location: Taxdone	New Information		Task Result	ved by U.S. Mail · NO Money	a Complex Out-of-State Return	mation Received	llot	ule Now Completely Loaded	etter Done - Per Diem Unknown	est inc items Now Loaded	8	les	zer Schedule A Info Now Loaded	D* of 16	Delete Entire Project	
	ects	signment Project #:	P318 v Salomo	Tax Return	02/05/1998 Invoice #:	П	Alre v	Priority/Notes Extentions		Task	Tax Info Received by U.S.	2/06/1998 Appears to be a Complex	No W-2, Address, etc information Received	2/06/1998 T/P and/or Spouse is a Pilot	2/18/1998 Traved Schedule Now Col	Initial Travel L	2/19/1998 All Easy interest inc Item	No Dividend Income Items	2/18/1998 No Schedule D - Stock Sales	All Tax Organizer Schedu	4   1   1	W Client	
	☐ Assign Projects	Project Assignmen	Client #:	Project Name: Tax Retu	Start Date:	Difficulty: Fast Track	Travel Status: Loaded Sets	Task List Price		Date	\$ 2/06/1998	2/06/1998	2/06/1998	2/06/1998	2/18/1998	2/18/1998	2/19/1998	2/19/1998	2/18/1998	88	Record: 14	Add NEW Client	

Fig. 27

Amended Tax Return – Schedule A Supporting Statement - Name:

86 ssn:

Line 2. Taxpayer is a **FULL-TIME MERCHANT SAILOR** whose original tax preparer did not claim the taxpayer's "**DEEMED SUBSTANTIATED**" **Out-of-Town Travel Expenses** now available to **ALL** Merchant Sailors. Explanation & Substantiation as follows:

Line 2. Taxpayer, is a **FULL-TIME MERCHANT SAILOR** who prepared his own tax return and did not claim his own "DEEMED SUBSTANTIATED" Out-of-Town Travel Expenses now available to <u>ALL</u> Merchant Sailors. Explanation & Substantiation as follows:

As a MERCHANT SAILOR, the taxpayer was assigned to work on a Cargo Ship during 1999 that was traveling between ports located around the Pacific Ocean and therefore qualifies per attached Rev Proc 98-64's "Transportation Industry Employees" and attached MARIN JOHNSON TAX COURT DECISION to compute his DEEMED SUBSTANTIATED Out-of-Town Travel Incidental Costs by using attached Pub 1542's Non-Foreign OCONUS Rates, Foreign OCONUS Rates and Domestic CONUS Rates for EACH CITY and their related incidental rates as follows:

-48 --

The **JOHNSON CASE** now allows  $\underline{ALL}$  Sailors to also claim their Other Travel Expenses per IRS Notice 95-50 which totals:

xxx.

As a MERCHANT SAILOR, taxpayer was forced by his Union regulations to personally show up at his Union Hall to look for his next work assignment. He was NOT ALLOWED to simply phone his Union Hall to see what new jobs were currently available. Per attached Tax Research, his auto mileage and possibly other travel-related costs back and forth to his Union Hall looking for work are FULLY DEDUCTIBLE as follows:

Total Tax Court & IRS Allowed Sailor Travel

266 \_\_\_\_xxx.

- V NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.
- ✓ See attached Official Ship's "Ports-of-Call" Travel Schedule.
- ✓ See Sailor Day-by-Day Travel & Tax Court Established Daily Rates.
- ✓ See attached Official U.S. Coast Guard Sailor's Travel Documents.
- ✓ See attached Tax Court Case Johnson v. Comm., 115 T.C. 16 (2000)
- ✓ See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel.
- ✓ See attached Tax Research Regarding Sailor Travel to Union Halls.
- ✓ See attached Official IRS Non-Foreign OCONUS Rates for each city listed.
- ✓ See attached Official IRS Foreign OCONUS Rates for each city listed.
- ✓ See attached Official IRS Domestic CONUS Rates for each city listed.
- ✓ See attached Federal Travel Regulation Appendix B M&IE Breakdown.

Fig. 28B 238 242 42 246 ( 106 234 82	
242 42 246 ( 106 234 82	
Amended Tax Return – Schedule A Supporting Statement - 1999	
Name: George C. Antunovich SSN: 618-40-3471	
Line 2. Taxpayer is a FULL-TIME MERCHANT SAILOR whose original tax preparer did not claim the taxpayer's "DEEMED SUBSTANTIATED" Out-of-Town Travel Expenses now available to ALL Merchant Sailors. Explanation & Substantiation as follows: & 250  As a MERCHANT SAILOR, the taxpayer was assigned to work on a Cargo Ship during 1999 that was traveling between ports located around the Pacific Ocean and therefore qualifies per attached Rev Proc 98-64's "Transportation Industry Employees" and attached MARIN JOHNSON TAX COURT DECISION to compute his DEEMED SUBSTANTIATED OUT-of-Town Travel Incidental Costs by using attached Pub 1542's Non-Foreign OCONUS Rates, Foreign OCONUS Rates and Domestic CONUS Rates for EACH CITY and their related incidental rates as follows:  20 Days x \$17 (\$85) Djibouti City, Djibouti \$48 = \$340  12 Days x \$15 (\$77) Jeddah, Saudi Arabia \$180  15 Days x \$11 (\$56) Port Suez <port said="">, Egypt \$165  6 Days x \$2 (\$42) Bayonne <akeartoum>, Sudan \$84  19 Days x \$2 (\$42) Houston, Texas \$32  9 Days x \$2 (\$42) Houston, Texas \$32  9 Days x \$2 (\$42) Bayonne <akeart>, New Jersey \$18  7 Days x \$2 (\$42) Bayonne <akeart>, New Jersey \$18  7 Days x \$2 (\$42) Baytown <galveston>, Texas \$12  6 Days x \$2 (\$42) Baytown <galveston>, Texas \$12  6 Days x \$2 (\$46) Raulsboro <philadelphia>, PA \$8  4 Days x \$2 (\$46) Port Everglades <miami>, Florida \$9  2 Days x \$2 (\$46) San Pedro <la.>, California \$9  1 Day x \$2 (\$34) Port Canaveral <cocoa beach="">, Florida \$9  1 Day x \$2 (\$34) Cape Canaveral <cocoa beach="">, Florida \$9  1 Day x \$2 (\$34) Cape Canaveral <cocoa beach="">, Florida \$9  1 Day x \$2 (\$34) Cape Canaveral <cocoa beach="">, Florida \$9  2 Days x \$2 (\$34) Cape Canaveral <cocoa beach="">, Florida \$9  1 Day x \$2 (\$34) Cape Canaveral <cocoa beach="">, Florida \$9  2 Days x \$2 (\$34) Cape Canaveral <cocoa beach="">, Florida \$9  2 Days x \$2 (\$34) Cape Canaveral <cocoa beach="">, Florida \$9  3 Days x \$2 (\$34) Cape Canaveral <cocoa beach="">, Florida \$9  3 Days x \$2 (\$34) Cape Canaveral <cocoa beach="">, Florida \$9  4 Days x \$2 (\$34) Cape Canaveral <cocoa be<="" td=""><td>4</td></cocoa></cocoa></cocoa></cocoa></cocoa></cocoa></cocoa></cocoa></cocoa></cocoa></cocoa></la.></miami></philadelphia></galveston></galveston></akeart></akeart></akeartoum></port>	4
The <b>JOHNSON CASE</b> now allows <b>ALL</b> Sailors to also claim their Other Travel Expenses per <b>IRS Notice 95-50</b> which totals:	
Total Tax Court & IRS Allowed Sailor Travel 250 xxx.	66
✓ NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.	ب د
✓ See attached Official Ship's "Ports-of-Call" Travel Schedule.	
✓ See Sailor Day-by-Day Travel & <u>Tax Court Established</u> Daily Rates.	2
* See attached Official U.S. Coast Guard Sallor's Travel Documents.	
✓ See attached <u>Tax Court Case</u> - Johnson v. Comm., 115 T.C. 16 (2000) ✓ See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel.	
✓ See attached Tax Research Regarding Sailor Travel to Union Halls.	
✓ See attached Official IRS Non-Foreign OCONUS Rates for each city listed.	
✓ See attached Official IRS Foreign OCONUS Rates for <u>each</u> city listed.	
See attached Official IRS Domestic CONUS Rates for each city listed.	

Supplemental Pilot Travel Schedule - 2000 Name: Frederick M. Amicangioli  Schedule A Line 20 - Unreimbursed Employee Expenses  Description  246  Amount  Taxpayer is an AIRLINE PILOT assigned to fly aircraft around the world and therefore qualifies per attached Rev Proc 2000-9's "Transportation Industry Employees" and I.R.S. Pub 463's "Travel Expenses" to compute his DEEMED SUBSTANTIATED Out-of-Town Travel Costs by using attached Pub 1542's Foreign OCONUS Rates and Domestic CONUS Rates for EACH CTTY as follows:  21 Days x \$131 Tokyo, Japan  22 Days x \$131 Tokyo, Japan  23 Days x \$115 Hong Kong, China role   \$2,645   55 Days x \$46 Los Angeles, California   \$2,645   55 Days x \$46 Minneapolis, Minnesota   \$2,484   19 Days x \$68 Anchorage, Alaska  5 Days x \$68 Anchorage, Alaska  5 Days x \$295 Hong Kong, China role   \$1,768   21 Days x \$65 Honolulu Cohu>, Hawaii   \$91C   21 Days x \$64 Seoul, South Korea   \$768   7 Days x \$70 New Delhi, India   \$693   7 Days x \$71 New Delhi, India   \$490   6 Days x \$70 Prestwick (Glasgow), Scotland   \$438   6 Days x \$70 Prestwick (Glasgow), Scotland   \$420   11 Days x \$38 Atlanta, Georgia   \$438   6 Days x \$38 Atlanta, Georgia   \$438   6 Days x \$38 Atlanta, Georgia   \$438   7 Days x \$38 Arlanta, Georgia   \$438   7 Days x \$39 Token Prestwick (Glasgow), Scotland   \$420   7 Days x \$30   \$400   7 Days x \$300   \$400   7 Days	Fig. 28C	106	(238		82 \	
Description  246  Description  246  Amount  Taxpayer is an AIRLINE PILOT assigned to fly aircraft around the world and therefore qualifies per attached Rev Proc 2000-9's "Transportation Industry Employees" and I.R.S. Pub 463's "Travel Expenses" to compute his DeEMED SUBSTANTIATED Out-of-Town Travel Costs by using attached Pub 1542's Foreign OCONUS Rates and Domestic CONUS Rates for EACH CITY as follows:  21 Days x \$131 Tokyo, Japan  22 Days x \$131 Tokyo, Japan  23 Days x \$131 Tokyo, Japan  24 Days x \$46 Los Angeles, California  25 Days x \$46 Los Angeles, California  26 Days x \$58 Anchorage, Alaska  27 Days x \$58 Anchorage, Alaska  28 Days x \$295 Hong Kong, China shows full rate = \$1,768.  29 Days x \$44 Sigonella, Italy  10 Days x \$54 Seoul, South Korea  10 Days x \$70 New Delhi, India  25 Days x \$70 New Delhi, India  26 Days x \$70 New Delhi, India  27 Days x \$70 New Delhi, India  28 Days x \$38 Atlanta, Georgia  29 Days x \$38 Atlanta, Georgia  20 Days x \$32 Masterdam, Netherlands  21 Days x \$32 Amsterdam, Netherlands  22 Days x \$32 Wake Island, Marshall Islands  Pilot Travel Allowance in Excess of Reimbursements  Pilot Travel Allowance in Excess of Reimbursements  Dept of Transportation's Pilot "Hours of Service" Rate  Net Pilot DEEMED SUBSTANTIATED Travel Costs  260 Pays x \$70 Prestwick Costs  260 Pays x \$70 Prestwick Costs  Pilot Travel Allowance in Excess of Reimbursements  Dept of Transportation's Pilot "Hours of Service" Rate  Net Pilot DEEMED SUBSTANTIATED Travel Costs  260 Pays x \$70 Prestwick Costs  262 Pays x \$70 Prestwick Costs  263 Pays x \$70 Prestwick Costs  264 Pays x \$70 Prestwick Costs  265 Pays x \$70 Prestwick Costs  275 Pays x \$70 Prestwick Costs  286 Pays x \$70 Prestwick Costs  297 Pays x \$70 Prestwick Costs  208 Pays x \$70 Prestwick Costs  209 Pays x \$70 Prestwick Costs  200 Pays x \$70 Prestwick Costs  200 Pays x \$70 Prestwick Costs  201 Pays x \$70 Prestwick Costs  201	Supplemental Pilot Travel So	hedule - 2000		SSN:	019-46-5487	
Description  Taxpayer is an AIRLINE PILOT assigned to fly aircraft around the world and therefore qualifies per attached Rev Proc 2000-9's "Transportation Industry Employees" and I.R.S. Pub 463's "Travel Expenses" to compute his DEEMED SUBSTANTIATED Out-of-Town Travel Costs by using attached Pub 1542's Foreign OCONUS Rates and Domestic CONUS Rates for EACH CITY as follows:  21 Days x \$131 Tokyo, Japan  22 Days x \$115 Hong Kong, China   Revenue   Section 12   Section 13   Section 14   Section 15		·	234 ∫	,25A		
Industry Employees" and I.R.S. Pub 463's "Travel Expenses" to compute his DEEMED SUBSTANTIATED Out-of-Town Travel Costs by using attached Pub 1542's Foreign OCONUS Rates and Domestic CONUS Rates for EACH CITY as follows:  21 Days x \$131	Description	246	<i>y</i> .			
Tollows:  21 Days x \$131 Tokyo, Japan  23 Days x \$115 Hong Kong, China rate only  55 Days x \$46 Los Angeles, California  54 Days x \$96 London, United Kingdom  50 Days x \$46 Minneapolis, Minnesota  51 Days x \$46 Minneapolis, Minnesota  52,484.  53 Days x \$46 Minneapolis, Minnesota  54 Days x \$68 Anchorage, Alaska  55 Days x \$255 Hong Kong, China shows full rate  56 Days x \$64 Seoul, South Korea  57 Days x \$65 Honolulu (Oahub, Hawaii  5910.  12 Days x \$64 Seoul, South Korea  57 Days x \$70 Prastwick Germany  60 Days x \$70 New Delhi, India  61 Days x \$70 Prestwick Glasgow, Scotland  62 Days x \$70 Prestwick Glasgow, Scotland  63 Days x \$70 Prestwick Glasgow, Scotland  64 Days x \$46 San Francisco, California  65 Days x \$46 San Francisco, California  65 Days x \$70 Wake Island, Marshall Islands  75 Days x \$70 Wake Island, Marshall Islands  76 Days x \$70 Wake Island, Marshall Islands  77 Days x \$70 Wake Island, Marshall Islands  78 Days x \$70 Wake Island, Marshall Islands  79 Days x \$70 Wake Island, Marshall Islands  70 Days x \$70 Wake Island, Marshall Yake Yake Yake Yake Yake Yake Yake Yake	and therefore qualifie Industry Employees" an his DEEMED SUBSTANTIATE	s per attached Rev 1 d I.R.S. Pub 463's D Out-of-Town Trave	Proc 2000-9/ "Travel Expe l Costs by u	s "Trans enses" to sing att	portation compute ached Pub	_2
23 Days x \$115 Hong Kong, China Tate Note 15 55 Days x \$46 Los Angeles, California	follows:	114	18			1
Net Pilot DEEMED SUBSTANTIATED Travel Costs 262 9,424.	54 Days x \$46 19 Days x \$96 26 Days x \$68 5 Days x \$295 21 Days x \$65 12 Days x \$65 12 Days x \$64 7 Days x \$70 6 Days x \$70 6 Days x \$70 11 Days x \$70 11 Days x \$38 5 Days x \$42 4 Days x \$46 2 Days x \$32  Total Pilot Travel Cost LESS EMPLOYER PROVIDED	Minneapolis, Minneson London, United Kingon Anchorage, Alaska Hong Kong, China (Sigonella, Italy Honolulu (Oahu), Haw Seoul, South Korea Taipei, Taiwan Frankfurt, Germany New Delhi, India Rota (Madrid), Spain Prestwick (Glasgow), Atlanta, Georgia Denver, Colorado San Francisco, Calif Amsterdam, Netherland Wake Island, Marshall Sts Allowed per OCON REIMBURSEMENTS	Scotland  ornia ds 1 Islands US & CONUS R	e = = = = = = = = = = = = = = = = = = =	\$2,530. \$2,484. \$1,824. \$1,768. \$1,475. \$924. \$91C. \$768. \$693. \$546. \$490. \$438. \$420. \$418. \$210. \$184. \$164. \$64. 	- 2.
	-			62) =	9,424.	-2